

**EXHIBIT A**

Professional services rendered: July 2008: **IRS Audit issue – preparation of materials for Appeals (100 page presentation) plus preparation for and attendance at appeals meeting.**

Professional services rendered through: July 31, 2008

07/01/08	G.N. Kidder	Revise appeals presentation based on comments from Matt Lerner.	1.50
07/02/08	G.N. Kidder	Revise appeals powerpoint presentation based on comments from Matt Lerner.	1.50
<b>07/02/08</b>	<b>M.C. Durst</b>	<b>Travel to Boca Raton, Florida for meeting at W.R. Grace &amp; Co (half-time billed).</b>	<b>2.50</b>
07/03/08	G.N. Kidder	Revise appeals powerpoint presentation based on comments from Matt Lerner.	3.30
07/03/08	M.D. Lerner	Discuss lonely parent issues with Mr. Teplinsky.	0.50
07/03/08	S.B. Teplinsky	Conference with Mr. Lerner re lonely parent NOL carry back issues.	0.50
07/07/08	G.N. Kidder	Edit powerpoint slides for Appeals Conference.	1.80
07/07/08	M.J. Silverman	Review SRLY Power Point Presentation -- Appeal presentation.	3.00
07/08/08	G.N. Kidder	Review comments from Mark Silverman on Appeals Conference powerpoint presentation.	1.00
07/09/08	G.N. Kidder	Edit draft powerpoint presentation for Appeals Conference based on comments from Mark Silverman.	2.00
07/10/08	G.N. Kidder	Phone call with Mark Silverman to discuss SRLY issue and appeals presentation.	1.50
07/10/08	G.N. Kidder	Revise Appeals conference powerpoint presentation based on comments from Mark Silverman and draft supplemental powerpoint slides addressing reverse acquisition argument made by Exam.	4.80
07/10/08	M.J. Silverman	Review SRLY Power Point slides with Mr. Kidder.	1.50
07/11/08	G.N. Kidder	Revise appeals conference powerpoint presentation and draft e-mail to Matt Lerner and Mark Silverman describing changes.	1.00
07/11/08	M.J. Silverman	Review SRLY slides and send to Deloitte.	1.50
07/15/08	M.D. Lerner	Review power point for appeals.	1.20
07/16/08	G.N. Kidder	Review comments on SRLY appeals presentation.	0.50
07/16/08	M.J. Silverman	Review comments from Mr. Collins on SRLY Power point.	1.00
07/17/08	G.N. Kidder	Meeting with Mark Silverman and Matt Lerner to discuss comments from Bryan Collins on SRLY appeals powerpoint; Discuss further comments with Matt Lerner.	2.00

07/17/08	M.D. Lerner	Go over power point with Messrs. Silverman and Kidder.	2.00
07/17/08	M.J. Silverman	Review SRLY Power Point with Messrs. Kidder and Lerner.	2.00
07/18/08	G.N. Kidder	Edit SRLY Appeals presentation based on comments from Bryan Collins, Mark Silverman, and Matt Lerner.	3.50
07/21/08	G.N. Kidder	Revise Appeals SRLY powerpoint presentation based on comments from Mark Silverman and Matt Lerner.	1.50
07/21/08	M.J. Silverman	Review revised SRLY pictures and send to client.	1.00
07/22/08	M.J. Silverman	Review Kovel letter; finalize lonely parent pictures.	1.00
07/24/08	A.E. Moran	Review documents to determine prior filings.	0.40
07/24/08	A.E. Moran	Telephone conference with R. Jordan and N. Newbury re affidavit of disinterestedness.	0.50
07/25/08	M.J. Silverman	Talk with Ms. Finke re SRLY Power Point Presentation.	1.00
07/29/08	M.J. Silverman	Talk with Ms. Finke re Power Point Presentation.	0.50
07/30/08	M.J. Silverman	Prepare for conference call with client re SRLY appeals conference.	1.00
07/31/08	G.N. Kidder	Assemble materials to send to Mr. Leatherman.	0.80
07/31/08	G.N. Kidder	Phone call with Matt Lerner, Mark Silverman, Bryan Collins, and Carol Finke to discuss appeals powerpoint presentation.	2.50
07/31/08	M.D. Lerner	Prepare for and participate in Appeals prep call.	1.20
07/31/08	M.D. Lerner	Edit Grace power point.	0.30
07/31/08	M.J. Silverman	Conferences call with client re appeals conference and with Mr. Leatherman to discuss expert report.	2.50

Name	Hours	Rate	Value
M.J. Silverman	16.00	895.00	14,320.00
M.C. Durst	2.50	865.00	2,162.50
M.D. Lerner	5.20	700.00	3,640.00
S.B. Teplinsky	0.50	700.00	350.00
A.E. Moran	0.90	570.00	513.00
G.N. Kidder	29.20	470.00	13,724.00
Total	54.30		34,709.50

Total Fees \$34,709.50

Disbursements: Duplicating \$ 176.00

Total Disbursements \$ 176.00

Total This Statement

\$34,709.50

Professional services rendered through: July 31, 2008 – Reorganization Issue

07/01/08	L.M. Zarlenga	Review Ms. Finke's comments to § 382 memo.	0.70
07/01/08	L.M. Zarlenga	Research Section 382 issues.	1.00
07/01/08	L.M. Zarlenga	Consider and respond to Mr. Silverman's question re Section 382 memo.	0.80
07/01/08	L.M. Zarlenga	Meet with Messrs. Silverman and Williams to discuss Section 382 memo.	1.00
07/01/08	M.J. Silverman	Review 382 outlines responses and bank plan.	1.50
07/01/08	M.J. Silverman	Discuss with Ms. Zarlenga	1.00
07/01/08	M.J. Silverman	Call with client re issues.	0.50
07/01/08	S.T. Williams	Meet with Mark Silverman and Lisa Zarlenga to discuss 382 issues.	1.00
07/01/08	S.T. Williams	Research regarding 382 issues and call with Lisa Zarlenga to discuss 382 research.	1.60
07/02/08	M.C. Durst	Meeting regarding IP appraisal in Florida.	5.70
07/02/08	M.J. Silverman	Meet with Ms. Zarlenga and Mr. Williams; call re NOL memo and Grace response.	1.00
07/02/08	S.T. Williams	Research regarding 382 issues.	4.00
07/03/08	M.J. Silverman	Review revised plan of bankruptcy.	1.00
07/05/08	M.J. Silverman	Review Kovel agreement and talk with Mr. Lerner.	1.00
07/06/08	L.M. Zarlenga	Review draft bankruptcy plan.	2.30
07/07/08	L.M. Zarlenga	Meet with Mr. Williams to discuss open issues.	1.00
07/07/08	M.D. Lerner	Review Deloitte & Touche Kovel edits.	0.10
07/07/08	S.T. Williams	Meet with Lisa Zarlenga to discuss 382 research.	1.20
07/07/08	S.T. Williams	Review and analysis of five-percent shareholder spreadsheet.	3.50
07/07/08	S.T. Williams	Research regarding 382 issues.	2.10
07/07/08	S.T. Williams	Review bankruptcy documents.	0.80
07/08/08	L.M. Zarlenga	Meet with Messrs. Silverman and Williams to prepare for teleconference tomorrow.	1.50
07/08/08	L.M. Zarlenga	Review NOL projection.	0.30
07/08/08	M.C. Durst	Review of materials sent by D. Poole.	0.30
07/08/08	M.D. Lerner	Communications and emails with Mr. Silverman and Ms. Finke re Kovel letter.	0.60
07/08/08	M.J. Silverman	Review Kovel letter; 382 issues; review outline of issues; review NOL projects.	1.50

07/08/08	M.J. Silverman	Meet with Ms. Zarlenga and Mr. Williams to discuss Section 382 issues.	1.50
07/08/08	S.T. Williams	Meet with Lisa Zarlenga and Mark Silverman to discuss 382 planning.	1.50
07/09/08	L.M. Zarlenga	Review IRS authority re use of market cap to determine value for 382 purposes.	0.80
07/09/08	M.C. Durst	Review of materials sent by D. Poole.	1.60
07/09/08	M.D. Lerner	Call with Ms. Finke re Kovel letter.	0.10
07/09/08	M.J. Silverman	Review cases re 382 value and review bank plan.	2.00
07/09/08	S.T. Williams	Research regarding 382 issues.	2.00
07/10/08	L.M. Zarlenga	Meet with Messrs. Silverman and Williams.	0.50
07/10/08	L.M. Zarlenga	Teleconference with Messrs. Silverman and Williams and Ms. Finke re § 382 issues.	1.20
07/10/08	L.M. Zarlenga	Review materials from Ms. Finke re Alltech acquisition, ZAI claims and Sealed Air settlement.	0.80
<b>07/10/08</b>	<b>M.C. Durst</b>	<b>Travel to and from McLean (half-time billed).</b>	<b>1.10</b>
07/10/08	M.C. Durst	Meeting in McLean. re transfer pricing analysis.	1.30
07/10/08	M.J. Silverman	Discussions with Ms. Zarlenga and Mr. Williams re issues.	0.50
07/10/08	M.J. Silverman	Review 382 issues and review documents.	1.30
07/10/08	M.J. Silverman	Telephone call with Ms. Finke re 382.	1.20
07/10/08	S.T. Williams	Revise spreadsheet analyzing possible ownership changes.	0.30
07/10/08	S.T. Williams	Meet with Mark Silverman and Lisa Zarlenga to discuss 382 issues prior to call with Carol Finke.	0.50
07/10/08	S.T. Williams	Call with Carol Finke at Grace, Lisa Zarlenga, and Mark Silverman.	1.20
07/11/08	L.M. Zarlenga	Review Sealed Air settlement agreement.	0.70
07/11/08	M.J. Silverman	Review documents from Ms. Finke re bankruptcy.	2.00
07/11/08	S.T. Williams	Prepare file of Grace documents.	2.30
07/12/08	L.M. Zarlenga	Review Sealed Air settlement agreement.	0.60
07/14/08	L.M. Zarlenga	Discuss binder of materials with Mr. Williams and follow-up with Mr. Silverman re same.	0.30
07/14/08	S.T. Williams	Review and organize Grace documents.	1.50
07/14/08	S.T. Williams	Meet with L. Zarlenga to discuss organization of Grace documents.	0.30
07/15/08	M.C. Durst	Conversation with A. Keshk.	0.30
07/15/08	S.T. Williams	Organization of Grace documents.	1.30

07/17/08	M.D. Lerner	Edits to Kovel letter.	0.20
07/17/08	M.J. Silverman	Review Kovel letter.	1.00
07/22/08	M.D. Lerner	Negotiate Kovel letter.	0.40
07/23/08	M.D. Lerner	Edits to Kovel letter.	0.20
07/24/08	M.C. Durst	Conversations with A. Keshk and D. Poole.	0.90
07/26/08	M.C. Durst	Review of economic model.	0.80
07/27/08	M.C. Durst	Review of economic model.	0.50
07/28/08	M.C. Durst	Conversation with D. Poole, et al.	0.90
07/28/08	M.C. Durst	Review of economic model.	0.30
07/29/08	M.C. Durst	Conversation with A. Keshk.	0.50
07/31/08	A.E. Moran	Work on bills.	0.80
07/31/08	M.C. Durst	Review of revised spreadsheets.	0.20
07/31/08	M.C. Durst	Conversation with A. Keshk.	0.20

Name	Hours	Rate	Value
M.J. Silverman	17.00	895.00	15,215.00
M.C. Durst	14.60	865.00	12,629.00
M.D. Lerner	1.60	700.00	1,120.00
L.M. Zarlenga	13.50	580.00	7,830.00
A.E. Moran	0.80	570.00	456.00
S.T. Williams	25.10	315.00	7,906.50
Total	72.60		45,156.50

Total Fees	\$45,156.50
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## Disbursements:

Overnight Messenger	70.35
On-Line Research/Information Retrieval	16.92
Long Distance Telephone	13.54

Total Disbursements	<u>\$100.81</u>
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